

To

FINANCIAL SUPERVISORY AUTHORITY - Financial Instruments and Investments Sector
BUCHAREST STOCK EXCHANGE - Regulated market

REPORT FIRST SEMESTER 2025 SEPARATE AND CONSOLIDATED

According to FSA Regulation no. 5/2018 (Appendix 14) on issuers and operations with securities

Report date: 12th August 2026
Name of the issuing company: COMPA S.A. Sibiu
Social headquarters: Sibiu, No.8, Henri Coandă Street, Postal Code 550234
Phone/fax number: +40269 237 878; + 40269 237 770
VAT no : RO 788767
Order Number in the Trade Register: J1991000129321
Share capital: RON 21.882.103,8
Regulated market on which the issued securities are traded: Bucharest Stock Exchange – Standard
Category (symbol CMP)
LEI Code 315700EXV87GJDVUUA14

Economic and Financial Indicators registered by Compa at 30.06.2026.

A. BETWEEN 01.01.2026-30.06.2026 COMPA REGISTERS THE FOLLOWING ECONOMIC AND FINANCIAL INDICATORS AT SEPARATE LEVEL.

1. The main balance sheet elements

INDICATOR NAME	30/06/2026	30/06/2025	% 30.06.2026/30.06.2025
FIXED ASSETS	396,237,570	422,938,723	93.69
CURRENT ASSETS	281,899,680	212,342,454	132.76
DEBTS LESS THAN ONE YEAR	111,869,114	97,756,063	114.44
DEBTS LONGER THAN ONE YEAR	51,390,870	22,693,990	226.45
CAPITAL AND RESERVES	514,877,266	514,831,124	100.01

2. The main economic financial indicators

INDICATOR NAME	30/06/2026	30/06/2025	% 30.06.2026/30.06.2025
TURNOVER	275,568,503	266,105,544	103.56
GROSS PROFIT	1,088,680	-854,972	-127.34
NET PROFIT	148,266	-4,426,813	-3.35



3. The main elements of the overall result

INDICATOR NAME	30/06/2026	30/06/2025	%
			30.06.2026/30.06.2025
CURRENT LIQUIDITY (current assets/current debts)	2.52	2.17	116.13
DEGREE OF INDEBTEDNESS (borrowed capital/comitted capital)	9.00%	4.00%	2.25
ROTATION RATE OF FLOWS -CUSTOMERS	87.53	66.09	132.44
ROTATION RATE OF FIXED ASSTES	0.70	0.63	111.11
New investments	9,621,459	13,602,522	70.73
EBITDA	23,999,905	22,796,123	105.28

B. BETWEEN 01.01.2026-30.06.2026 COMPA REGISTERS THE FOLLOWING ECONOMIC AND FINANCIAL INDICATORS AT CONSOLIDATED LEVEL.

1. The main balance sheet elements :

INDICATOR NAME	30/06/2026	30/06/2025	%
			30.06.2026 vs. 30.06.2025
FIXED ASSETS	443,883,889	473,245,509	93.80
CURRENT ASSETS	288,692,643	219,247,940	131.67
DEBTS LESS THAN ONE YEAR	118,302,264	104,899,183	112.78
DEBTS LONGER THAN ONE YEAR	104,801,157	79,249,325	132.24
CAPITAL AND RESERVES	509,473,111	508,344,941	100.22

2. The main elements of the overall results

INDICATOR NAME	30/06/2026	30/06/2025	%
			30.06.2026 vs. 30.06.2025
TURNOVER	288,931,540	278,569,821	103.72
GROSS PROFIT	920,152	-1,962,392	-46.89
NET PROFIT	-42,693	-5,555,314	0.77

3. The main economic financial indicators

INDICATOR NAME	30/06/2026	30/06/2025	% 30.06.2026 vs. 30.06.2025
CURRENT LIQUIDITY (current assets/current debts)	2.44	2.09	116.75
DEGREE OF INDEBTEDNESS (borrowed capital/comitted capital)	0.17	0.13	130.77
ROTATION RATE OF FLOWS -CUSTOMERS	86.23	66.19	130.28
ROTATION RATE OF FIXED ASSTES	0.65	0.59	110.17
New investments	9,708,156	13,868,479	70.00
EBITDA	25,966,673	24,018,735	108.11

The report for the first Semester of the year 2026 – separate and consolidated – is not audited can be consulted in the link below, on the website www.compa.ro at Investor Relations / Legal Reports / 2026 section and on the issuer's profile on the website Bucharest Stock Exchange, www.bvb.ro , CMP symbol.

CEO/Member of the Board,
Dan BAIASU

Vicepresident Of the Board & CFO
Mihaela DUMITRESCU